

**County of Chesterfield, Virginia**  
**Statement of Net Assets**  
**June 30, 2002**

	Primary Government			Component Units		Total
	Governmental	Business-type		School	Health Center	Reporting Entity
	Activities	Activities	Total	Board	Commission	
<b>ASSETS</b>						
Cash and cash equivalents	\$ 129,326,870	\$ 72,372,319	\$ 201,699,189	\$ 12,228,303	\$ 1,629,509	\$ 215,557,001
Investments	35,061,192	64,544,551	99,605,743	20,283,874	1,289,622	121,179,239
Receivables, net of allowance for uncollectibles	121,185,891	8,883,140	130,069,031	5,530,111	1,056,542	136,655,684
Due from component unit - Health Center Commission	975,000	-	975,000	-	-	975,000
Due from primary government	-	-	-	34,209,760	-	34,209,760
Internal balances	51,416	(51,416)	-	-	-	-
Inventories	298,150	617,286	915,436	812,237	94,819	1,822,492
Capacity rights and other	-	33,639,309	33,639,309	237,136	-	33,876,445
Bond issuance expenses, net of amortization	171,653	213,440	385,093	-	533,846	918,939
Capital assets, not being depreciated	174,763,861	14,938,540	189,702,401	-	137,168	189,839,569
Other capital assets, net of depreciation	468,311,347	445,216,938	913,528,285	12,393,371	25,775,364	951,697,020
Total assets	930,145,380	640,374,107	1,570,519,487	85,694,792	30,516,870	1,686,731,149
<b>LIABILITIES</b>						
Accounts payable	21,186,395	21,996,512	43,182,907	45,376,744	973,120	89,532,771
Due to component unit - School Board	34,209,760	-	34,209,760	-	-	34,209,760
Due to primary government	-	-	-	-	975,000	975,000
Deferred revenue	86,528,077	-	86,528,077	521,618	-	87,049,695
Principal installments with trustee	-	4,720,000	4,720,000	-	-	4,720,000
Deposits and advances	5,712	20,436	26,148	-	20,687	46,835
Developers' connection fees refundable	-	1,763,305	1,763,305	-	-	1,763,305
Prepaid connection fees	-	281,100	281,100	-	-	281,100
Non-current liabilities:						
Due within one year	48,440,120	6,010,356	54,450,476	3,864,768	147,627	58,462,871
Due in more than one year	356,984,154	30,592,562	387,576,716	8,101,068	20,310,498	415,988,282
Total liabilities	547,354,218	65,384,271	612,738,489	57,864,198	22,426,932	693,029,619
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	306,101,715	425,633,265	731,734,980	12,393,371	5,454,407	749,582,758
Restricted for:						
Capital projects	6,711,727	-	6,711,727	18,779,932	-	25,491,659
Debt service	-	5,946,957	5,946,957	-	1,289,622	7,236,579
Other purposes	3,620,126	4,960,450	8,580,576	3,349,251	23,895	11,953,722
Expendable	7,211	-	7,211	8,941	-	16,152
Nonexpendable	5,000	-	5,000	-	-	5,000
Unrestricted (deficit)	66,345,383	138,449,164	204,794,547	(6,700,901)	1,322,014	199,415,660
Total net assets	\$ 382,791,162	\$ 574,989,836	\$ 957,780,998	\$ 27,830,594	\$ 8,089,938	\$ 993,701,530

The accompanying notes are an integral part of the financial statements.